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cushioning layer is formed so as to become taperingly thinner toward the said end face.

IN THE ABSTRACT OF THE DISCLOSURE:

Please amend the abstract as follows:

ABSTRACT OF THE DISCLOSURE

B2 A semiconductor device having a semiconductor element is obtained by cutting a semiconductor wafer, having an electrode pad formed on one side thereof, along a scribe line. The semiconductor device has a semiconductor element protective layer on the semiconductor element so as to form an opening above the pad, a stress cushioning layer on the layer so as to form an opening on the pad, a lead wire portion reaching the layer from the electrode pad via the openings, external electrodes on the lead wire portion, and a conductor protective layer on the layer. The layer, the layer, and the conductor protective layer form respective end faces on the end surface of the semiconductor element inside the scribe line and expose a surface of the semiconductor element from the end face of the end surface to a point inside of the scribe line, thereby to expose the scribe line.

REMARKS

The substitute specification has been amended to correct errors of a typographical and grammatical nature. Due to the large number of corrections thereto, applicants submit herewith a new Replacement Substitute Specification, along